

## **BILL ANALYSIS**

S.B. 1719  
By: Lucio  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

It has been noted that state law does not provide a dedicated mechanism to assure continued funding of certain measures to combat coastal erosion. S.B. 1719 seeks to address this issue by providing for the temporary allocation of a percentage of the revenue derived from the hotel occupancy tax levied in certain coastal counties to the coastal erosion response account to benefit those coastal counties.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

S.B. 1719 amends the Tax Code to require the comptroller of public accounts, not later than September 30 of each state fiscal year beginning with the 2022 state fiscal year, to compute the amount of revenue derived from the collection of hotel occupancy taxes at a rate of two percent and received from hotels located in any county adjacent to the Gulf of Mexico or Corpus Christi Bay during the preceding state fiscal year and to transfer that amount to the coastal erosion response account. The bill excludes from that computation revenue derived from the collection of such taxes that is placed in certain suspense accounts and restricts the appropriation of such transferred revenue to the General Land Office for a purpose consistent with the provisions of the Coastal Public Lands Management Act of 1973 relating to coastal erosion that benefits such a coastal county. These provisions expire September 1, 2031.

S.B. 1719 amends the Natural Resources Code to make a conforming change.

S.B. 1719 establishes that the comptroller is required to implement a provision of the bill only if the legislature appropriates money specifically for that purpose. If the legislature does not make such a specific appropriation, the comptroller may, but is not required to, implement a provision of the bill using other appropriations available for that purpose.

### **EFFECTIVE DATE**

September 1, 2019.